



3015 (02-09-04)

ANNUAL REPORT

OF

Name: FOOTVILLE WATER UTILITY

Principal Office: P.O. BOX 187
FOOTVILLE, WI 53537

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARIAN VOGEL of
(Person responsible for accounts)

_____,
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/1999
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK & WATER UTILITY CLERK
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: FOOTVILLE WATER UTILITY**Utility Address:** P.O. BOX 187

FOOTVILLE, WI 53537

When was utility organized? 4/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MARIAN VOGEL**Title:** VILLAGE CLERK**Office Address:**

VILLAGE HALL

P.O. BOX 187

FOOTVILLE, WI 53537

Telephone: (608) 876 - 6116**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DENNIS E. HILDEBRANDT**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIEPERT & CO. LLP

1920 WEST HART ROAD

BELOIT, WI 53511

Telephone: (608) 365 - 2266**Fax Number:** (608) 364 - 8727**E-mail Address:** siepert@elknet.net

Are records of utility audited by individuals or firms, other than utility employee? NO

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: RONALD CHILDS**Title:** MANAGER**Office Address:**

VILLAGE HALL

P.O. BOX 187

FOOTVILLE, WI 53537

Telephone: (608) 876 - 6116**Fax Number:****E-mail Address:**

Name of utility commission/committee: FOOTVILLE WATER UTILITY COMMITTEE

Names of members of utility commission/committee:

NANCY KLOFTEN, CHAIRMAN

DONALD MILLER

GARY SELCK

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

--

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	90,403	91,480	1
Operating Expenses:			
Operation and Maintenance Expense (401)	32,720	35,360	2
Depreciation Expense (403)	19,525	19,307	3
Amortization Expense (404)	0	0	4
Taxes (408)	23,982	24,012	5
Total Operating Expenses	76,227	78,679	
Net Operating Income	14,176	12,801	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,176	12,801	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,340	841	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,340	841	
Total Income	15,516	13,642	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	15,516	13,642	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0		14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	0	0	
Net Income	15,516	13,642	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	410,410	396,768	19
Balance Transferred from Income (433)	15,516	13,642	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	425,926	410,410	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
None		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
None		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
None		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Miscellaneous	1,340	4
Total (Acct. 419):	1,340	
Miscellaneous Nonoperating Income (421):		
None		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
None		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
None		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
None		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
None		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
None		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	90,403	0	0	0	90,403	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
None					0	6
Revenues subject to Wisconsin Remainder Assessment	90,403	0	0	0	90,403	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,061,007	1,037,569	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	203,674	183,922	2
Net Utility Plant	857,333	853,647	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,916	22,065	8
Temporary Cash Investments (132)	61,241	14,901	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19	18	11
Other Accounts Receivable (143)	400	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	7,769	7,855	14
Materials and Supplies (150)	3,104	3,018	15
Prepayments (165)	419	419	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	78,868	48,276	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	936,201	901,923	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	49,526	49,526	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	425,926	410,410	23
Total Proprietary Capital	475,452	459,936	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	22,941	819	28
Payables to Municipality (233)	2,281	2,005	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	26,206	30,242	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	51,428	33,066	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	409,321	408,921	38
Total Liabilities and Other Credits	936,201	901,923	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,061,007	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,061,007	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	203,674	0	0	0	9
Total Accumulated Provision	203,674	0	0	0	
Net Utility Plant	857,333	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	183,922				183,922	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,525				19,525	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	402				402	6
Accruals charged other						7
accounts (specify):						8
None	0				0	9
Salvage	0				0	10
Other credits (specify):						11
None	0				0	12
Total credits	19,927	0	0	0	19,927	13
Debits during year						14
Book cost of plant retired	175				175	15
Cost of removal	0				0	16
Other debits (specify):						17
None	0				0	18
Total debits	175	0	0	0	175	19
Balance End of Year	203,674	0	0	0	203,674	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.85%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,104	3,018
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,104	3,018

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	49,526	1
Changes during year (explain):		
None	0	2
Balance end of year	49,526	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	30,242	1
Accruals:		
Charged water department expense	23,982	2
Charged electric department expense		3
Charged sewer department expense	165	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,147	
Taxes paid during year:		
County, state and local taxes	26,575	6
Social Security taxes	1,500	7
PSC Remainder Assessment	108	8
Other (explain):		
NONE		9
Total payments and other debits	28,183	
Balance end of year	26,206	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	408,921	0	0	0	0	408,921	1
Add credits during year:							
For Services	400					400	2
For Mains	0					0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	409,321	0	0	0	0	409,321	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
None	0	1
Total (Acct. 123):	0	
Other Investments (124):		
None	0	2
Total (Acct. 124):	0	
Special Funds (125):		
None	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
None	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
None	0	8
Total (Acct. 142):	19	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
Other	400	11
Total (Acct. 143):	400	
Receivables from Municipality (145):		
Delinquent water charges on tax roll	4,027	12
Meter related costs allocated to sewer fund	3,742	13
Total (Acct. 145):	7,769	
Prepayments (165):		
Miscellaneous	419	14
Total (Acct. 165):	419	
Extraordinary Property Losses (182):		
None	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
None	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
General fund - wages, taxes and operating expenses for December 1998	2,281	17
Total (Acct. 233):	2,281	
Other Deferred Credits (253):		
None	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,049,288	0	0	0	1,049,288	1
Materials and Supplies	3,061	0	0	0	3,061	2
Other (specify):						
None	0				0	3
Less Average:						
Reserve for Depreciation	193,798	0	0	0	193,798	4
Customer Advances for Construction	0				0	5
Contributions in Aid of Construction	409,121	0	0	0	409,121	6
Other (specify):						
None	0				0	7
Average Net Rate Base	449,430	0	0	0	449,430	
Net Operating Income	14,176	0	0	0	14,176	8
Net Operating Income as a percent of						
Average Net Rate Base	3.15%	N/A	N/A	N/A	3.15%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	49,526	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	418,168	3
Other (Specify):		
None	0	4
Total Average Proprietary Capital	467,694	
Net Income		
Net Income	15,516	5
Percent Return on Proprietary Capital	3.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

None

2. Leaseholder changes.

None

3. Extensions of service.

None

4. Estimated changes in revenues due to rate changes.

None

5. Obligations incurred or assumed, excluding commercial paper.

None

6. Formal proceedings with the Public Service Commission.

None

7. Any additional matters.

None

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Page F-07)

Depreciation expense is computed using a composite rate of 1.85% except for meters and computers, which are depreciated at rates of 4.00% and 14.29%, respectively.

Signature Page (Page ii)

Village Board
VILLAGE OF FOOTVILLE
Footville, Wisconsin

The Balance Sheets of Village of Footville Water Utility as of December 31, 1998 and 1997 and the related statements of income and retained earnings for the years then ended included in the accompanying prescribed forms have been compiled by us. We have also compiled the financial and non-financial data included on pages F-1 through W-18 of the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information which is the representation of management. We have not audited or reviewed the financial statements or accompanying data referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin and do not include all of the disclosures and the statements of cash flows required by generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such matters.

SIEPERT & CO. LLP
Certified Public Accountants

Beloit, Wisconsin

March 15, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

August 23, 1999

Ms. Marian Vogel, Village Clerk
Footville Water Utility
Village Hall
P.O. Box 187
Footville, WI 53537-0187

1998 Analytical Review DWCCA-2040-ELE

Dear Ms. Vogel:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlk:w:\compl\analytical review letters\Aug 23 1999 letters e.doc

cc: Ms. Nancy Kloften, Chairman

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	89,934	1
Total Sales of Water	89,934	
Other Operating Revenues		
Forfeited Discounts (470)	305	2
Other Water Revenues (474)	164	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	469	
Total Operating Revenues	90,403	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	23,406	5
General Operating Expenses (680-690)	9,314	6
Total Operation and Maintenance Expenses	32,720	
Other Operating Expenses		
Depreciation Expense (403)	19,525	7
Amortization Expense (404)	0	8
Taxes (408)	23,982	9
Total Other Operating Expenses	43,507	
Total Operating Expenses	76,227	
NET OPERATING INCOME	14,176	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	31	258	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	31	258	
Metered Sales to General Customers (461)				
Residential	304	15,880	41,506	4
Commercial	26	1,656	3,994	5
Industrial	4	113	384	6
Total Metered Sales to General Customers (461)	334	17,649	45,884	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		42,234	8
Other Sales to Public Authorities (464)	6	717	1,558	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	342	18,397	89,934	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	42,234	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	42,234	
Forfeited Discounts (470):		
Customer late payment charges	305	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	305	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	164	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	164	
Amortization of Construction Grants (475):		
NONE	0	9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	15,385	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	1,715	3
Chemicals (630)		4
Supplies and Expenses (640)	5,523	5
Repairs of Water Plant (650)	783	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	23,406	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,295	8
Office Supplies and Expenses (681)	902	9
Outside Services Employed (682)	1,050	10
Insurance Expense (684)	3,000	11
Employees Pensions and Benefits (686)	0	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	67	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	9,314	
Total Operation and Maintenance Expenses	32,720	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,539	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		165	2
Net property tax equivalent		22,374	
Social Security		1,500	3
PSC Remainder Assessment		108	4
Other (specify): NONE			5
Total tax expense		23,982	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216190				3
County tax rate	mills		6.846840				4
Local tax rate	mills		4.465050				5
School tax rate	mills		13.418210				6
Voc. school tax rate	mills		1.596670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.542960				10
Less: state credit	mills		2.054960				11
Net tax rate	mills		24.488000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.465050				14
Combined School Tax Rate	mills		15.014880				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.479930				17
Total Tax Rate	mills		26.542960				18
Ratio of Local and School Tax to Total	dec.		0.733902				19
Total tax net of state credit	mills		24.488000				20
Net Local and School Tax Rate	mills		17.971791				21
Utility Plant, Jan. 1	\$	1,037,568	1,037,568				22
Materials & Supplies	\$	3,018	3,018				23
Subtotal	\$	1,040,586	1,040,586				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,040,586	1,040,586				26
Assessment Ratio	dec.		0.928475				27
Assessed Value	\$	966,158	966,158				28
Net Local & School Rate	mills		17.971791				29
Tax Equiv. Computed for Current Year	\$	17,364	17,364				30
Tax Equivalent per 1994 PSC Report	\$	22,539					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,539					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	600		4
Structures and Improvements (311)	14,006		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	73,652		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	518		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	88,776	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	42,036		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,002	22,100	20
Total Pumping Plant	43,038	22,100	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,213		23
Total Water Treatment Plant	3,213	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			600	4
Structures and Improvements (311)			14,006	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			73,652	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			518	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	88,776	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			42,036	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			23,102	20
Total Pumping Plant	0	0	65,138	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,213	23
Total Water Treatment Plant	0	0	3,213	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			1	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	276,748		26
Transmission and Distribution Mains (343)	517,525		27
Fire Mains (344)	0		28
Services (345)	40,523	791	29
Meters (346)	19,811	722	30
Hydrants (348)	42,522		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	897,130	1,513	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,500		35
Computer Equipment (372.1)	757		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,155		38
Other Tangible Property (390)	0		39
Total General Plant	5,412	0	
Total utility plant in service directly assignable	1,037,569	23,613	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,037,569	23,613	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			276,748 26
Transmission and Distribution Mains (343)			517,525 27
Fire Mains (344)			0 28
Services (345)			41,314 29
Meters (346)	175		20,358 30
Hydrants (348)			42,522 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	175	0	898,468
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,500 35
Computer Equipment (372.1)			757 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			3,155 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,412
Total utility plant in service directly assignable	175	0	1,061,007
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	175	0	1,061,007

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,762	1,762	1
February			1,650	1,650	2
March			1,812	1,812	3
April			1,742	1,742	4
May			1,982	1,982	5
June			1,845	1,845	6
July			2,262	2,262	7
August			2,464	2,464	8
September			2,885	2,885	9
October			2,500	2,500	10
November			2,454	2,454	11
December			2,504	2,504	12
Total for year	0	0	25,862	25,862	
Less: Measured or estimated water used in main flushing and water treatment during year				85	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				25,777	16
Less: Water sold				18,397	17
Losses and unaccounted for				7,380	18
Percent unaccounted for to the nearest whole percent (%)				29%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
New pump controls were installed just prior to year end. The utility is also looking into well and distribution system improvements.					
Maximum gallons pumped by all methods in any one day during reporting year				246	21
Date of maximum: 9/7/1998					22
Cause of maximum:					23
Pump control malfunction did not shut the pump down and also did not set off the alarm.					
Minimum gallons pumped by all methods in any one day during reporting year				11	24
Date of minimum: 2/3/1998					25
Total KWH used for pumping for the year				31,407	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL, W. CENTER 1 C ST.	#1	285	10	30,967	Yes	1
DEEP WELL, C STREET	#2	476	12	122,869	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	W. CENTER & C STREET	C STREET		2
Purpose	B	P		3
Destination	R	R		4
Pump Manufacturer	LAYNE, NW	JACKSON		5
Year Installed	1933	1968		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	350	455		8
Pump Motor or Standby Engine Mfr	LAYNE, NW	JACKSON		10
Year Installed	1933	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	30		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1934	1987	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	15	170	9 10
Total capacity in gallons	15,000	200,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)			13 14
Points of application (wellhouse, central facilities, booster station, other)			15 16 17
Filters, type (gravity, pressure, other, none)			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20 21 22
Is a corrosion control chemical used (yes, no)?			23 24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	438	0	0	0	438	1
M	D	3.000	256	0	0	0	256	2
M	D	4.000	2,843	0	0	0	2,843	3
M	D	6.000	21,258	0	0	0	21,258	4
P	D	6.000	1,120	0	0	0	1,120	5
M	D	8.000	222	0	0	0	222	6
M	S	10.000	2,694	0	0	0	2,694	7
M	S	12.000	190	0	0	0	190	8
Total Within Municipality			29,021	0	0	0	29,021	
Total Utility			29,021	0	0	0	29,021	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	323	0	0	0	323	2	1
M	1.000	11	0	0	0	11	1	2
M	2.000	2	1	0	0	3		3
M	3.000	1	0	0	0	1		4
M	4.000	1	0	0	0	1		5
Total Utility		338	1	0	0	339	3	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	331	18	3	0	346	0	1
1.000	1	0	0	0	1	0	2
1.500	6	0	0	0	6	0	3
2.000	2	0	0	0	2	0	4
Total:	340	18	3	0	355	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	307	23	3	1	0	12	346	1
1.000	0	0	1	0	0	0	1	2
1.500	0	3	0	3	0	0	6	3
2.000	0	0	0	2	0	0	2	4
Total:	307	26	4	6	0	12	355	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	42				42	2
Total Fire Hydrants	42	0	0	0	42	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	60
Number of distribution valves operated during year:	60

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

New pump controls added during 1998.

Water Services (Page W-16)

There was one service added under application of Cz-1 with a \$400 charge.

Meters (Page W-17)

There were no meters tested by the utility during 1998.
